

FSSU

Chart of Accounts

Income and Expenditure Codes

Account No	Description	Type	Category
3010	Capitation	Income	Department Grants
3020	DEIS Grant	Income	Department Grants
3050	Support Services Grant	Income	Department Grants
3100	Secretarial Grant	Income	Department Grants
3130	Caretaker Grant	Income	Department Grants
3150	Book Grant	Income	Department Grants
3170	Special Subject Grant	Income	Department Grants
3190	Home Economics Grant	Income	Department Grants
3200	Transition Year Grant	Income	Department Grants
3210	Leaving Cert Applied Grant	Income	Department Grants
3220	Grant for Traveller Students	Income	Department Grants
3230	Computer / IT Grant	Income	Department Grants
3240	Supervision/Substitution	Income	Department Grants
3250	Substitute Teachers	Income	Department Grants
3255	SEC Exam Income	Income	Department Grants
3270	Home School Liaison Grant	Income	Department Grants
3275	Minor Works Grant- Non Capital	Income	Department Grants
3290	Other Department Grants - Specify	Income	Department Grants
3300	Fees (Fee Paying Schools)	Income	School Generated
3310	Transition Year Students	Income	School Generated
3330	Book Rental Receipts	Income	School Generated
3335	Classroom Books	Income	School Generated
3350	Hall Rental Income	Income	School Generated
3370	Locker Receipts	Income	School Generated
3375	Journals & Year Book Income	Income	School Generated
3390	School Administration Charges	Income	School Generated
3410	Adult Education Income	Income	School Generated
3420	Canteen Income	Income	School Generated
3430	Tuck Shop Income	Income	School Generated
3440	Uniforms	Income	School Generated
3450	Religion - Retreats etc.	Income	School Generated
3490	Study	Income	School Generated
3495	Mock Exam Income	Income	School Generated
3500	Games	Income	School Generated
3510	Bus Income	Income	School Generated
3520	School Musical/drama	Income	School Generated
3530	School Tours	Income	School Generated
3535	Student Insurance	Income	School Generated
3550	Reimbursable Income	Income	School Generated
3570	Other School Generated Income	Income	School Generated
3650	Vol. Subs / Registration	Income	Other Income
3700	Parents Councils / Association	Income	Other Income
3750	Fund Raising	Income	Other Income

Income and Expenditure Codes

Account No	Description	Type	Category
3770	Insurance Claim	Income	Other Income
3800	Bank Interest Received	Income	Other Income
3840	Amortisation of Grants	Income	Other Income
3850	Other Special Income	Income	Other Income
4110	Substitute Teachers	Expenditure	Education Salary
4111	Privately Paid Teachers	Expenditure	Education Salary
4130	Teachers' Salaries	Expenditure	Education Salary
4150	Supervisors Salaries	Expenditure	Education Salary
4155	State Exam Aides -Salaries	Expenditure	Education Salary
4170	Adult Education	Expenditure	Education Salary
4190	Study	Expenditure	Education Salary
4191	PAYE/PRSI Education Salaries	Expenditure	Education Salary
4310	Teaching Aids	Expenditure	Education Other
4330	Religion	Expenditure	Education Other
4350	Art	Expenditure	Education Other
4370	Home Economics	Expenditure	Education Other
4390	Science	Expenditure	Education Other
4410	Computers / IT	Expenditure	Education Other
4430	Woodwork / Building Construction	Expenditure	Education Other
4450	Metalwork / Engineering	Expenditure	Education Other
4470	Technology	Expenditure	Education Other
4490	Other Subjects - Specify	Expenditure	Education Other
4550	Leaving Cert Applied	Expenditure	Education Other
4570	LCVP	Expenditure	Education Other
4590	Transition Year	Expenditure	Education Other
4610	Learning Support	Expenditure	Education Other
4620	Teacher In-service& Training	Expenditure	Education Other
4630	Career Guidance	Expenditure	Education Other
4640	Library	Expenditure	Education Other
4650	Physical Education	Expenditure	Education Other
4670	Games (excl. travel)	Expenditure	Education Other
4671	Games Travel	Expenditure	Education Other
4690	Bus Hire	Expenditure	Education Other
4710	School Tours	Expenditure	Education Other
4720	School Musical/Drama	Expenditure	Education Other
4730	School Books	Expenditure	Education Other
4750	Mock Examination Fees	Expenditure	Education Other
4770	Trophies & Prizes	Expenditure	Education Other
4810	Home / School / Liaison	Expenditure	Education Other
4850	Student Council	Expenditure	Education Other
4910	Other Educational Expense	Expenditure	Education Other
5010	Caretaker(s): Wages	Expenditure	Repairs, Maintenance & Establishment
5030	Caretaker Pension (School)	Expenditure	Repairs, Maintenance & Establishment
5031	Caretakers PAYE/PRSI	Expenditure	Repairs, Maintenance & Establishment
5110	Cleaners' Wages	Expenditure	Repairs, Maintenance & Establishment
5111	Cleaners PAYE/PRSI	Expenditure	Repairs, Maintenance & Establishment
5150	Contract Cleaners	Expenditure	Repairs, Maintenance & Establishment
5170	Cleaning Materials	Expenditure	Repairs, Maintenance & Establishment

Income and Expenditure Codes

Account No	Description	Type	Category
5310	Repairs-Buildings/Grounds	Expenditure	Repairs, Maintenance & Establishment
5315	Grant Aided Minor Works	Expenditure	Repairs, Maintenance & Establishment
5350	Repairs-Furniture, Fittings, Equipment	Expenditure	Repairs, Maintenance & Establishment
5400	Security	Expenditure	Repairs, Maintenance & Establishment
5450	Insurance	Expenditure	Repairs, Maintenance & Establishment
5510	Heating	Expenditure	Repairs, Maintenance & Establishment
5550	Light and Power	Expenditure	Repairs, Maintenance & Establishment
5610	Rent and Rates	Expenditure	Repairs, Maintenance & Establishment
5700	Licence Fee to Trustees	Expenditure	Repairs, Maintenance & Establishment
5800	Other Repairs & Maintenance	Expenditure	Repairs, Maintenance & Establishment
6010	Secretarial: Wages	Expenditure	Administration
6050	Secretarial: Pension	Expenditure	Administration
6051	Secretarial PAYE/PRSI	Expenditure	Administration
6100	Staff Recruitment	Expenditure	Administration
6150	Advertising / Public Relations	Expenditure	Administration
6210	Postage	Expenditure	Administration
6250	Telephone	Expenditure	Administration
6300	Printing & Stationery	Expenditure	Administration
6305	Photocopying Expenses	Expenditure	Administration
6350	Office Equipment	Expenditure	Administration
6400	Accounting / Auditing Fee	Expenditure	Administration
6450	Other Professional Fees	Expenditure	Administration
6500	Travel & Subsistence	Expenditure	Administration
6600	Principal's Expenses	Expenditure	Administration
6650	Board of Management Expenses	Expenditure	Administration
6700	Annual Subscriptions	Expenditure	Administration
6730	In-School Administration System	Expenditure	Administration
6750	Donations / Charity	Expenditure	Administration
6755	Medical and 1st Aid	Expenditure	Administration
6780	Staff Room Expenses	Expenditure	Administration
6800	Hospitality	Expenditure	Administration
6830	School Tuck-shop	Expenditure	Administration
6860	School Canteen	Expenditure	Administration
6900	Other Administration Expenses	Expenditure	Administration
7300	Leasing Inc. Photocopier	Expenditure	Financial
7320	Loan Charges	Expenditure	Financial
7350	Fund Raising Expenses	Expenditure	Financial
7400	Bank Interest Paid	Expenditure	Financial
7450	Bank Charges	Expenditure	Financial
7800	Reimbursable Expenses	Expenditure	Financial
8000	Annual Depreciation - Buildings	Expenditure	Depreciation
8020	Annual Depreciation Furniture Fittings	Expenditure	Depreciation
8040	Annual Depreciation Motor Vehicle	Expenditure	Depreciation
8060	Annual Depreciation Computer Equipment	Expenditure	Depreciation
8080	Annual Depreciation - Other	Expenditure	Depreciation

Balance Sheet Codes

Account No	Description	Type	Category
1400	Capital: Land & Buildings	Fixed Asset	Fixed asset
1410	Capital: Depreciation: Land and Buildings	Fixed Asset	Fixed asset
1420	Capital: Furniture, Fittings	Fixed Asset	Fixed asset
1430	Capital: Depreciation: Fixtures and Fittings	Fixed Asset	Fixed asset
1440	Capital: Motor Vehicles	Fixed Asset	Fixed asset
1450	Capital: Depreciation: Motor Vehicles	Fixed Asset	Fixed asset
1460	Capital: Computer Equip	Fixed Asset	Fixed asset
1470	Capital: Depreciation Computer Equipment	Fixed Asset	Fixed asset
1480	Capital: Other	Fixed Asset	Fixed asset
1490	Capital: Depreciation Other	Fixed Asset	Fixed asset
1700	Sales Ledger Control	Current Asset	Debtors & Prepayments
1720	Prepayments	Current Asset	Debtors & Prepayments
1800	Current Account	Bank Wizard	Complete Details
1810	Deposit Account	Bank Wizard	Complete Details
1900	Petty Cash A/c	Bank Wizard	Complete Details
1950	Cash Control Account	Bank Wizard	Complete Details
2100	Purchase Ledger Control	Current Liability	Creditors
2105	School Income Received in Advance	Current Liability	Accruals
2150	Grants Received in Advance	Current Liability	Accruals
2200	Net Wages Control	Current Liability	Accruals
2230	PRD Control	Current Liability	Accruals
2250	PAYE/PRSI Control	Current Liability	Accruals
2260	VAT Control Account	Current Liability	Accruals
2270	RCT Control Account	Current Liability	Accruals
2300	Creditors	Current Liability	Accruals
2310	Bank Loans	Current Liability	Accruals
2320	Loan	Current Liability	Accruals
2330	Leasing	Current Liability	Accruals
2440	Accruals	Current Liability	Accruals
2500	Suspense Account	Current Liability	Accruals
2700	Retained Profit	Capital & Reserves	Retained Profit
2710	Profit Brought Forward	Capital & Reserves	Retained Profit
3900	DES Building Grant	Capital & Reserves	Contribution Fixed Assets
3905	Acc. Amortisation Building Grant	Capital & Reserves	Contribution Fixed Assets
3920	DES Equipment Grants	Capital & Reserves	Contribution Fixed Assets
3925	Acc. Amortisation Equipment Grants	Capital & Reserves	Contribution Fixed Assets
3940	DES Building Fees	Capital & Reserves	Contribution Fixed Assets
3960	Fund Raising -Fixed Asset	Capital & Reserves	Contribution Fixed Assets
3980	Parents Cont. Fixed Asset	Capital & Reserves	Contribution Fixed Assets
3990	Trustee Contribution	Capital & Reserves	Contribution Fixed Assets

Nominal Groups



